

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 008270

Filed: July 15, 2004

Art Unit: 1713

For: PROCESS FOR PRODUCING WATER-
ABSORBING RESIN

Examiner: M. Bernshteyn

LETTER ACCOMPANYING DECLARATION UNDER 37 C.F.R. 1.132

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

Further to the Request for Continued Examination filed on November 16, 2006, the following remarks are respectfully submitted in connection with the above-identified application.

Remarks begin on page 2 of this paper.

Declaration under 37 C.F.R. 1.132 is attached to this paper.